



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 136

Shillong, Friday, February 16, 2018

27th Magha, 1939 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 29th December, 2017.

No.ERTS(T) 79/2017/473.- In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Meghalaya Goods and Services Tax (Fifth Amendment) Rules, 2017.
 - (2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.
 2. In the Meghalaya Goods and Services Tax Rules, 2017,
 - (i) in rule 3, in sub-rule (4), for the words "sixty days", the words "ninety days" shall be substituted;
 - (ii) in rule 17, with effect from the 22nd June, 2017, in sub-rule (2), after the words, "said form", the words "or after receiving a recommendation from the Ministry of External Affairs, Government of India" shall be inserted;
 - (iii) in rule 40, with effect from the 1st day of July, 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely:-

"(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in FORM GST ITC-01 to the effect that he is eligible to avail the input tax credit as aforesaid:
- Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner."
- (iv) in rule 61, with effect from the 1st day of July, 2017, in sub-rule (5), for the words "specify that", the words "specify the manner and conditions subject to which the" shall be substituted;

(v) in rule 87,-

(a) in sub-rule (2), the following shall be inserted, namely:-

"Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.";

(b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.";

(vi) for rule 103, with effect from the 1st day of July, 2017, the following rule shall be substituted, namely:-

"103. The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.";

(vii) in "FORM GST REG-01" under the heading "instructions for submission of Application for Registration", after Serial No. 15, the following Serial No. shall be inserted, namely:-

"16. Government departments applying for registration as suppliers may not furnish Bank Account details.";

(viii) With effect from the 22nd June, 2017, for "FORM GST REG-13", the following FORM shall be substituted, namely:-

"FORM GST REG-13

[See Rule 17]

Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies

/others

State /UT -

District -

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body o	Embassy o	Other Person o
2.	Country			
2A.	Ministry of External Affairs, Government of India" Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.		Floor No.	
	Name of the Premises/Building		Road/Street	
	City/Town/Village		District	
	Block/Taluka			
	Latitude		Longitude	
	State		PIN Code	
	Contact Information			
	Email Address		Telephone number	
	Fax Number		Mobile Number	
7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation /Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of subsection (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of subsection (9) of section 25 of the Act)	

	Are you a citizen of India?	Yes/No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No./Flat No.		Floor No.	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			

9.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>
11.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>

Place: (Signature)

Date:

Name of Authorized Person:

Or

(Signature)

Place:

Name of Proper Officer:

Date:

Designation:

Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
 - Application shall be filed through Common Portal or registration can be granted *suo-moto* by proper officer.
 - The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
 - The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.
 - PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.";
- (ix) With effect from the 1st day of July, 2017, in FORM GST TRAN-1 in Serial No. 7,-
- (i) in item (a), for the word, figures and brackets "and 140 (6)", the figures, brackets and word, "140 (6) and 140 (7)" shall be substituted;
 - (ii) in item (b), -
 - (a) after the word, figures and brackets, "section 140 (5)", the words, and brackets "and section 140(7)" shall be inserted;
 - (b) for column heading 1, the column heading "registration number of supplier or input service distributor" shall be substituted;
 - (c) in the heading of column 8, after the words "Eligible duties and taxes", the brackets and words "(central taxes)" shall be inserted.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-I

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATIONS

The 24th January, 2018.

No.ERTS (T) 18/2009/83. – In pursuance of letter **No.CM 31/2016/107, dated 10th January, 2018** and in the interest of public service, the Governor of Meghalaya is pleased to denotify Shri Ngaitlang Dhar, MLA as Chairman of the Meghalaya Commission on Resource Mobilisation with immediate effect.

No.ERTS (T) 18/2009/84. – In pursuance of letter **No.CM 31/2016/107, dated 10th January, 2018** and in the interest of public service, the Governor of Meghalaya is pleased to denotify Shri Oris S. Myriaw, Ex-MLA as Co-Chairman of the Meghalaya Commission on Resource Mobilisation with immediate effect.

No.ERTS (T) 18/2009/85. – In pursuance of letter **No.CM 31/2016/107, dated 10th January, 2018** and in the interest of public service, the Governor of Meghalaya is pleased to denotify Shri Gopinath K. Sangma, Ex-MLA, as Co-Chairman of the Meghalaya Commission on Resource Mobilisation with immediate effect.

No.ERTS (T) 18/2009/86. – In pursuance of letter **No.CM 31/2016/107, dated 10th January, 2018** and in the interest of public service, the Governor of Meghalaya is pleased to denotify Shri Lambor Malngiang, Ex-MLA as Co-Chairman of the Meghalaya Commission on Resource Mobilisation with immediate effect.

No.ERTS (T) 18/2009/87. – In pursuance of letter **No.CM 31/2016/107, dated 10th January, 2018** and in the interest of public service, the Governor of Meghalaya is pleased to denotify Shri Binvichand D. Sangma, as Vice-Chairman of the Meghalaya Commission on Resource Mobilisation with immediate effect.

No.ERTS (T) 18/2009/88. – In pursuance of letter **No.CM 31/2016/107, dated 10th January, 2018** and in the interest of public service, the Governor of Meghalaya is pleased to denotify Shri Debendra Hajong, as Vice-Chairman of the Meghalaya Commission on Resource Mobilisation with immediate effect.

The 24th January, 2018.

No.ERTS (T) 18/2009/89. – In pursuance of letter **No.CM 31/2016/107, dated 10th January, 2018** and in the interest of public service, the Governor of Meghalaya is pleased to denotify Shri M. G. Kharshanlor, as Vice-Chairman of the Meghalaya Commission on Resource Mobilisation with immediate effect.

No.ERTS (T) 18/2009/90. – In pursuance of letter **No.CM 31/2016/107, dated 10th January, 2018** and in the interest of public service, the Governor of Meghalaya is pleased to denotify Dr. B. P. Todi, Chairman of the State Task Force for Resource Mobilisation with immediate effect.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st January, 2018.

No.ERTS (T) 65/2017/Pt/244. - In exercise of the powers conferred by clause (91) of Section 2 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017 and herein after called “the Act”) and subject to sub-section (2) of Section 5 of the Act, the Commissioner of State Tax hereby assigns the officers in column No. (6) of the table below the functions as the proper officers in relation to the various Sections of the Act or the Rules made thereunder given in the corresponding entry in columns (4) & (5) of the said table.

Sl. No.	Chapter as per MGST Act	Description of Chapter	Section and sub section	Rule and sub rule	Designation of Officer
1	2	3	4	5	6
1.	III	Levy or Collection of Taxes	Sub section (5) of Section 10	Rule 6	Not below Superintendent of Taxes
2.	VI	Registration	Sub section (8) of Section 25 Sub section (1) of Section – 27 Section – 28, 29, 30	Rule 9, 10, 12, 16, sub rule (2) of Rule 17, Rule 19, Rule 22, 23, 24, 25	Not below Superintendent of Taxes
3.	VIII	Accounts & Records	Sub section (6) of Section – 35	Sub rule (6) of Rule 56 sub rule (2) & (3) of Rule 57	Not below Superintendent of Taxes
				Sub rule (17) of Rule 56 & sub rule (5) of Rule 58	Not below Inspector of Taxes

4.	IX	Returns		Rule 68 sub rule (2) of Rule 82, sub rule (2) of Rule 83	Not below Superintendent of Taxes Not below Assistant Commissioner of Taxes
5.	X & XI	Payment of Tax & Refunds	Sub section (5), (6), (7) & (10) of Section 54	sub rule (4) of Rule 86 and explanation thereof, sub rule (11) of Rule 87, sub rule (2) & (3) of Rule 90, sub rule (2) & (3) of Rule 91, Rule 92, explanation to Rule 93, 94, sub rule (6) & (7) of Rule 96, sub rule (2) of Rule 97	Not below Assistant Commissioner of Taxes
6.	XII	Assessment	Sub section (1), (2), (3) of Section – 60.	Sub rule (2), (3), (4),(5) & (7) of Rule 98	Not below Assistant Commissioner of Taxes
			Sub section (1), (3) of Section 61, sub section (1) of Section 62, Section 63	Sub rule (1), (2), (3) of Rule 99 and sub rule (2) of Rule 100	Not below Superintendent of Taxes
			Sub section (1) of Section 64	Sub rule (3) of Rule 100	Not below Assistant Commissioner of Taxes
7.	XIII	Audit	Sub section (6) of Section 65	Sub rule (2), (3), (4) & (5) of Rule 101	Not below Assistant Commissioner of Taxes
8.	XIV	Inspection, Search & Seizure	Sub section (11) of Section – 67		Not below Inspector of Taxes
			Sub section (3) of Section – 68		Not below Inspector of Taxes
			Sub section (1) of Section 70		Not below Superintendent of Taxes
9.	XV	Demands & Recovery	Sub section (1), (2), (3), (5), (6), (7), (9), (10), of Section 73, sub section (1), (2), (3), (5), (6), (7), (9), (10), of Section 74	Sub rule (1), (2), (3) & (7) of Rule 142, Rule 143	Not below Superintendent of Taxes
			Sub section (2), (5), (6) of Section 75		Not below Superintendent of Taxes
			Sub-section – (2), (3),(6), (8) of Section 76		Not below Superintendent of Taxes

			Proviso to Section – 78		Not below Superintendent of Taxes
			Sub section (1) of Section 79	Sub rule (1), (3), (4), (5), (6), (7) of Rule 144, sub rule (1) & (2) of Rule 145, Rule 146, sub rule (1), (2), (3), (4), (5), (6), (7), (8), (10), (11), (12), (14), (15), of Rule 147	Not below Assistant Commissioner of Taxes
				Rule 150	Not below Superintendent of Taxes
				Sub rule (1), (2) & (3) of Rule 151, 152, 153, 155, 156.	Not below Assistant Commissioner of Taxes
10.	XIX	Offences and Penalties	Section – 127, sub section (3) & (6) of Section 129, sub section (2), (6) & (7) of Section 130		Not below Superintendent of Taxes
11.	XX	Transitional Provisions	Sub section (1) of Section 142		Not below Superintendent of Taxes

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 2nd February, 2018.

No.ERTS(T) 65/2017/Pt/255. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya hereby rescinds, except as respects things done or omitted to be done before such rescission, the notification of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department & No.ERTS(T)65/2017/Pt/160, dated the 29th December, 2017.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 2nd February, 2018.

CORRIGENDUM

No.ERTS(T) 65/2017/Pt/256.

1. In the following Notifications of the Government of Meghalaya, the following shall be substituted :-
 - (i) No.ERTS (T) 65/2017/Pt/161, dated 29th December, 2017, for the figures and letters "05/2017 MGST dated____, 2017" the figures and letters "ERTS (T) 65/2017/Pt/168, dated 29th December, 2017" shall be substituted.
 - (ii) No.ERTS (T) 65/2017/Pt/168, dated 29th December, 2017, for the figures and letters "04/2017 MGST dated____, 2017" the figures and letters "ERTS (T) 65/2017/Pt/167, dated 29th December, 2017" shall be substituted.
 - (iii) No.ERTS (T) 65/2017/Pt/170, dated 29th December, 2017, for the figures and letters "03/2017 MGST dated____, 2017" the figures and letters "ERTS (T) 65/2017/Pt/166, dated 29th December, 2017" shall be substituted.
 - (iv) No.ERTS (T) 65/2017/Pt/173, dated 29th December, 2017, for the figures and letters "08/2017 MGST dated____, 2017" the figures and letters "ERTS (T) 65/2017/Pt/165, dated 29th December, 2017" shall be substituted.
2. The Order No.ERTS (T) 65/2017/338, dated 3rd January, 2018, shall be treated as *non est*.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 13th February, 2018.

No.ERTS(T) 65/2017/342. - In exercise of the powers conferred by section 54 of the Meghalaya Goods and Services Tax Act, 2017, sub-rule (5) of rule 96A of the Meghalaya Goods and Services Tax Rules, 2017 except as respects things done or omitted to be done before such supersession, the Government of Meghalaya hereby specifies conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax -

- (i) all registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond except those who have been prosecuted for any offence under the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017) or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees;
 - (ii) the Letter of Undertaking shall be furnished on the letter head of the registered person, in duplicate, for a financial year in the annexure to FORM GST RFD - 11 referred to in sub-rule (1) of rule 96A of the Meghalaya Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor;
 - (iii) where the registered person fails to pay the tax due along with interest, as specified under sub-rule (1) of rule 96A of Meghalaya Goods and Services Tax Rules, 2017, within the period mentioned in clause (a) or clause (b) of the said sub-rule, the facility of export without payment of integrated tax will be deemed to have been withdrawn and if the amount mentioned in the said sub-rule is paid, the facility of export without payment of integrated tax shall be restored.
2. The provisions of this notification shall *mutatis mutandis* apply in respect of zero-rated supply of goods or services or both made by a registered person (including a Special Economic Zone developer or Special Economic Zone unit) to a Special Economic Zone developer or Special Economic Zone unit without payment of integrated tax.

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.